

2001 CUMULATIVE TABLE OF CONTENTS

The 2001 Tax Legislation from a Long-Term Perspective	C. Eugene Steuerle	427
Choosing between an Income Tax and a Wealth Transfer Tax	David Joulfaian	629
Competition and the Cost of Capital Revisited: Special Authorities and Underwriters in the Market for Tax-Exempt Hospital Bonds	Alec Ian Gershberg, Michael Grossman, and Fred Goldman	255
The Confusing World of Educational Accountability	Eric Hanushek and Margaret E. Raymond	365
Do Local Governments Engage in Strategic Property-Tax Competition?	Jan K. Brueckner and Luz A. Saavedra	203
Do Normative Appeals Affect Tax Compliance? Evidence from a Controlled Experiment in Minnesota Joel Slemrod	Marsha Blumenthal, Charles Christian, and	125
The Effect of Tax-Exempt Out-of-Pocket Premiums on Health Plan Choice	Bryan Dowd, Roger Feldman, Matthew Maciejewski, and Mark V. Pauly	741
Elderly Migration and State Fiscal Policy: Evidence from the 1990 Census Migration Flows	Karen Smith Conway and Andrew Houtenville	103
Enacting Dividend Exemption and Tax Revenue	Harry Grubert	811
Financing New School Construction and Modernization: Evidence from California	Eric J. Brunner and Kim Rueben	527
First Do No Harm: Designing Tax Incentives for Health Insurance	Leonard E. Burman and Amelia Gruber	473
Fiscal Competition or Harmonization? Some Reflections	Wallace E. Oates	507
Fiscal Policy, Legislature Size, and Political Parties: Evidence from State and Local Governments in the First Half of the 20 th Century	Thomas W. Gilligan and John G. Matsusaka	57
Homevoters, Municipal Corporate Governance, and the Benefit View of the Property Tax	William A. Fischel	157
Income Responses to Tax Changes – Evidence from the Norwegian Tax Reform	Karl O. Aarbu and Thor O. Thoresen	319
The Influence of Income Taxes on the Use of Inside and Outside Debt by Small Businesses	Benjamin C. Ayers, C. Bryan Cloyd, and John R. Robinson	27
Integrating Expenditure and Tax Decisions: The Marginal Cost of Funds and the Marginal Benefit of Projects	Joel Slemrod and Shlomo Yitzhaki	189
Preferential Regimes Can Make Tax Competition Less Harmful	Michael Keen	757

The Property Tax as a Capital Tax: A Room with Three Views	George R. Zodrow	139
Repatriation Taxes and Dividend Distortions	Mihir A. Desai, C. Fritz Foley, and James R. Hines, Jr.	829
Restructuring Estate and Gift Taxes	Roby B. Sawyers	579
Review of <i>Bidding for Business: The Efficacy of Local Economic Development Incentives in a Metropolitan Area</i> , by John E. Anderson and Robert W. Wassmer	David L. Sjoquist	417
Review of <i>Governance Decentralization and Reform in China, India and Russia</i> , edited by Jean-Jacques Dethier	Serdar Yilmaz	853
Review of <i>Luxury Fever</i> , by Robert H. Frank	Thomas J. Kiesner	425
Review of <i>Public Finance in a Democratic Society, Volume III. The Foundations of Taxation and Expenditure</i> , by Richard M. Musgrave	Richard M. Bird	175
Rhetoric and Economics in the Estate Tax Debate	William G. Gale and Joel Slemrod	613
Sales Tax Incentives for Economic Development: Why Shouldn't Production Incentives be General?	John L. Mikesell	557
School-Based Educational Accountability Systems: The Promise and the Pitfalls	Helen F. Ladd	385
School Performance and Housing Values: Using Non-Contiguous District and Incorporation Boundaries to Identify School Effects	David L. Weimer and Michael J. Wolkoff	231
Social Insecurity? The Effects of Equity Investments on Social Security Finances	Amy Rehder Harris, Noah Meyerson, and Joel Smith	645
State Policy under Devolution: Redistribution and Centralization	Mildred Warner	541
State Tobacco Taxation, Education, and Smoking: Controlling for the Effects of Omitted Variables	Theodore E. Keeler, The-wei Hu, Willard G. Manning, and Hai-Yen Sung	83
Structuring an Exemption System for Foreign Income of U.S. Corporations	Michael J. Graetz and Paul W. Oosterhuis	771
Tanzi (1987): A Retrospective	Haroldene F. Wunder	763
The Taxation of Retirement Saving: Choosing between Front-Loaded and Back-Loaded Options	Leonard E. Burman, William G. Gale, and David Weiner	689
The Tax Assignment Problem: Ruminations on How Theory and Practice Depend on History	Charles E. McLure, Jr.	339
Tax Policy and Charitable Contributions of Money	Laura Tiehen	707

Tax Reductions, Tax Changes, and the Marriage Penalty	Leslie A. Whittington and James Alm	455
Tax Reforms and Evidence of Transfer Pricing	Deborah L. Swenson	7
Taxes and Charitable Giving	Pamela Greene and Robert McClelland	433
Taxes and Voluntary Contributions: Evidence from State Tax Form Check-off Programs	Michael A. Newsome, Glenn C. Blomquist, and Wendy S. Romain	725
Total Corporate Taxation: "Hidden," Above-the-Line, Non-Income Taxes	Kevin Christensen, Robert Cline, and Tom Neubig	495
Using the EITC to Help Poor Families: New Evidence and a Comparison with the Minimum Wage	David Neumark and William Wascher	281
Wealth Transfer Tax Repeal: Some Thoughts on Policy and Planning	Jonathan G. Blattmachr and Mitchell M. Gans	569
Where Will They Go if We Go Territorial? Dividend Exemption and the Location Decisions of U.S. Multinational Corporations	Rosanne Altshuler and Harry Grubert	787
Whither Tax Depreciation?	Jane G. Gravelle	513
Who Takes Advantage of Tax-Deferred Saving Programs? Evidence from Federal Income Tax Data	David Joulfaian and David Richardson	669
Will Standards-Based Reforms Improve the Education of Students of Color?	Richard J. Murnane and Frank Levy	401



